



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: March 22, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved the minutes of March 7, 2005 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

City of Clio, Genesee County

It was moved by Roberts, supported by Naftaly, and approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1342; ROXBURY COURT LDHA LP; CITY OF CLIO; GENESEE COUNTY; CLIO Sch. Dist.; 51-82-2212-03; PERSONAL; Property;
2003 AV from \$ 108,000 to \$ 59,732; TV from \$ 108,000 to \$ 59,732.
Mr. Lupi dissented.

Argentine Township, Genesee County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter so that the assessor can determine whether the cap on taxable value was properly implemented and the correct value used:

154-04-1003; JACK R BATES; ARGENTINE TWP.; GENESEE COUNTY;
SWARTZ CREEK Sch. Dist.; 25-01-03-200-018; REAL; Property;
2003 AV from \$ 36,400 to \$ 150,700; TV from \$ 19,550 to \$ 133,850.

Davison Township, Genesee County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1173; KASEY BUILDING ASSOCIATION; DAVISON TWP.; GENESEE COUNTY; DAVISON Sch. Dist.; 05-808-130-00; PERSONAL; Property;
2003 AV from \$ 7,980 to \$ 13,990; TV from \$ 7,980 to \$ 13,990.

Genesee Township, Genesee County.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3704; LYON FINANCIAL SERVICES INC; GENESEE TWP.; GENESEE COUNTY; BEECHER Sch. Dist.; 11-81-0701-95; PERSONAL; Property;
2003 AV from \$ 18,900 to \$ 23,700; TV from \$ 18,900 to \$ 23,700;
2004 AV from \$ 12,850 to \$ 16,500; TV from \$ 12,850 to \$ 16,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3705; GREAT GIANT SUPERMARKET INC; GENESEE TWP.; GENESEE COUNTY; BEECHER Sch. Dist.; 11-80-1910-77; PERSONAL; Property;
2004 AV from \$ 120,850 to \$ 125,400; TV from \$ 120,850 to \$ 125,400.

Item 2 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-3706; POPULAR LEASING; GENESEE TWP.; GENESEE COUNTY;
BEECHER Sch. Dist.; 5114829; PERSONAL; Property;
2002 AV from \$ 0 to \$ 2,400; TV from \$ 0 to \$ 2,400;
2003 AV from \$ 0 to \$ 2,000; TV from \$ 0 to \$ 2,000;
2004 AV from \$ 0 to \$ 1,800; TV from \$ 0 to \$ 1,800.

Mundy Township, Genesee County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2016; DAVISON DENTAL LAB INC; MUNDY TWP.; GENESEE COUNTY;
GRAND BLANC Sch. Dist.; 15-80-0566-95; PERSONAL; Property;
2004 AV from \$ 72,800 to \$ 112,630; TV from \$ 72,800 to \$ 112,630.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2017; CHRIS MARZEC; MUNDY TWP.; GENESEE COUNTY;
SWARTZ CREEK Sch. Dist.; 15-80-154-603; PERSONAL; Property;
2003 AV from \$ 0 to \$ 180,000; TV from \$ 0 to \$ 180,000.

Vienna Township, Genesee County

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced requested matter:

154-04-2019; ACO INC; VIENNA TWP.; GENESEE COUNTY; CLIO Sch. Dist.;
18-82-239-011; PERSONAL; Property;
2004 AV from \$ 120,600 to \$ 65,352; TV from \$ 120,600 to \$ 65,352.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2560; CRICKET COMMUNICATIONS; VIENNA TWP.; GENESEE COUNTY;
CLIO Sch. Dist.; 18-87-501-002; PERSONAL; Property;
2004 AV from \$ 55,300 to \$ 77,500; TV from \$ 55,300 to \$ 77,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2561; CRICKET COMMUNICATIONS; VIENNA TWP.; GENESEE COUNTY;
CLIO Sch. Dist.; 18-87-501-005; PERSONAL; Property;
2004 AV from \$ 0 to \$ 76,400; TV from \$ 0 to \$ 76,400.

Odessa Township, Ionia County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3050; WDS VENTURES LLC; ODESSA TWP.; IONIA COUNTY;
LAKEWOOD Sch. Dist.; 101-900-000-555-00; PERSONAL; Property;
2002 AV from \$ 107,900 to \$ 102,600; TV from \$ 107,900 to \$ 102,600;
2003 AV from \$ 97,200 to \$ 92,600; TV from \$ 97,200 to \$ 92,600.

Brighton Township, Livingston County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-4123; TOSHIBA AMERICA INFORMATION SYSTEMS INC;
BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-
100-500-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 3,430; TV from \$ 0 to \$ 3,430.

Genoa Township, Livingston County.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3069; LAKE EFFECT CAR WASH; GENOA TWP.; LIVINGSTON
COUNTY; HOWELL Sch. Dist.; 11-99-001-386; PERSONAL; Property;
2004 AV from \$ 20,000 to \$ 100,400; TV from \$ 20,000 to \$ 100,400.

Green Oak Township, Livingston County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2037; RJMC CORPORATION; GREEN OAK TWP.; LIVINGSTON
COUNTY; WHITMORE LAKE Sch. Dist.; 4716-32-100-015; REAL; Property;
2002 AV from \$ 0 to \$ 263,000; TV from \$ 0 to \$ 263,000;
2003 AV from \$ 0 to \$ 273,500; TV from \$ 0 to \$ 266,945;
2004 AV from \$ 0 to \$ 281,700; TV from \$ 0 to \$ 273,084.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3763; ONSLOW-SHEFFIELD INC; GREEN OAK TWP.; LIVINGSTON
COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-224; PERSONAL; Property;
2004 AV from \$ 7,620 to \$ 8,300; TV from \$ 7,620 to \$ 8,300.

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3764; SPORTVIEW TELEVISION; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-406; PERSONAL; Property;
2004 AV from \$ 54,000 to \$ 55,400; TV from \$ 54,000 to \$ 55,400.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3765; MTI LIGHTING SPECIALISTS; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-620; PERSONAL; Property;
2004 AV from \$ 13,780 to \$ 21,700; TV from \$ 13,780 to \$ 21,700.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3766; TOYOTA MOTOR CREDIT CORP; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-682; PERSONAL; Property;
2004 AV from \$ 5,240 to \$ 14,000; TV from \$ 5,240 to \$ 14,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3767; BELL FORKLIFT INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-150; PERSONAL; Property;
2004 AV from \$ 8,700 to \$ 0 ; TV from \$ 8,700 to \$ 0 .

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3768; EXIDE CORP; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-697; PERSONAL; Property;
2004 AV from \$ 17,770 to \$ 22,100; TV from \$ 17,770 to \$ 22,100.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3769; PRECISION DEMOLITION; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-067; PERSONAL; Property;
2004 AV from \$ 53,000 to \$ 59,900; TV from \$ 53,000 to \$ 59,900.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3770; DP HOFFMAN PLAY WORKS INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-109; PERSONAL; Property;
2004 AV from \$ 9,900 to \$ 11,000; TV from \$ 9,900 to \$ 11,000.

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3771; PRESIDENTIAL CLEANERS INC; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-342; PERSONAL; Property;

2004 AV from \$ 8,620 to \$ 10,700; TV from \$ 8,620 to \$ 10,700.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3772; HERSHEY CREAMERY CO; GREEN OAK TWP.; LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-000-554; PERSONAL; Property;

2004 AV from \$ 320 to \$ 4,700; TV from \$ 320 to \$ 4,700.

Scheduled for 10:30 A.M.

City of Niles, Berrien County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-3030; WALTERS-DIMMICK PETROLEUM INC; CITY OF NILES; BERRIEN COUNTY; NILES Sch. Dist.; 73-9999-0165-00-0; PERSONAL; Property;

2002 AV from \$ 69,700 to \$ 51,885; TV from \$ 69,700 to \$ 51,885;

2003 AV from \$ 33,000 to \$ 16,794; TV from \$ 33,000 to \$ 16,794.

City of Grayling, Crawford County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1366; KNIGHTS OF COLUMBUS; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 020-070-990-011-004-00; PERSONAL; Property;

2002 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,300;

2003 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,300.

Ensign Township, Delta County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1360; STAR GAS PROPANE LP; ENSIGN TWP.; DELTA COUNTY; RAPID RIVER Sch. Dist.; 2106-900-017; PERSONAL; Property;

2004 AV from \$ 0 to \$ 233; TV from \$ 0 to \$ 233.

Item 2 (continued):

City of Harbor Springs, Emmet County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested matter:

154-03-2709; AMERITECH CREDIT CORPORATION/BURRWOLFF; CITY OF HARBOR SPRINGS; EMMET COUNTY; HARBOR SPRINGS Sch. Dist.; 24-51-90-01-103-306; PERSONAL; Property;
2003 AV from \$ 750 to \$ 642; TV from \$ 750 to \$ 642.

Maple River Township, Emmet County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1459; E-Z GO DIVISION OF TEXTRON; MAPLE RIVER TWP.; EMMET COUNTY; PELLSTON Sch. Dist.; 09-90-01-103-328; PERSONAL; Property;
2004 AV from \$ 0 to \$ 77,700; TV from \$ 0 to \$ 77,700.

Resort Township, Emmet County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1326; BAIRD & SONS PLASTERS; RESORT TWP.; EMMET COUNTY; PETOSKEY Sch. Dist.; 24-90-01-100-509; PERSONAL; Property;
2002 AV from \$ 18,250 to \$ 2,800; TV from \$ 18,250 to \$ 2,800.

Baldwin Township, Iosco County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2105; ALMO MANIFOLD & TOOLS CO; BALDWIN TWP.; IOSCO COUNTY; TAWAS Sch. Dist.; 034-900-000-026-00; PERSONAL; Property;
2004 AV from \$ 91,600 to \$ 145,500; TV from \$ 91,600 to \$ 145,500.

City of Ludington, Mason County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2106; KESU INC; CITY OF LUDINGTON; MASON COUNTY; LUDINGTON Sch. Dist.; 53-051-920-034-20; PERSONAL; Property;
2002 AV from \$ 18,900 to \$ 27,400; TV from \$ 18,900 to \$ 27,400;
2003 AV from \$ 18,500 to \$ 27,400; TV from \$ 18,500 to \$ 27,400.

Big Rapids Township, Mecosta County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-3332; WALTERS-DIMMICK PETROLEUM INC; BIG RAPIDS TWP.; MECOSTA COUNTY; BIG RAPIDS Sch. Dist.; 54-05-998-021-000; PERSONAL; Property;
2002 AV from \$ 201,900 to \$ 196,050; TV from \$ 201,900 to \$ 196,050;
2003 AV from \$ 184,800 to \$ 179,643; TV from \$ 184,800 to \$ 179,643.

City of Stanton, Montcalm County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2128; CASAIR CRYSTAL AUTOMATION SYSTEMS; CITY OF STANTON; MONTCALM COUNTY; CENTRAL MONTCALM Sch. Dist.; 59-053-900-245-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 30,000; TV from \$ 0 to \$ 30,000;
2003 AV from \$ 0 to \$ 50,000; TV from \$ 0 to \$ 50,000;
2004 AV from \$ 0 to \$ 50,000; TV from \$ 0 to \$ 50,000.

City of Evart, Osceola County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1379; MCLELLAN INTEGRATED SYSTEMS; CITY OF EVART; OSCEOLA COUNTY; EVART Sch. Dist.; 67-51-900-341-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 146,000; TV from \$ 0 to \$ 146,000.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2247; HINKLEY DRUGS; CITY OF EVART; OSCEOLA COUNTY; EVART Sch. Dist.; 67-51-900-036-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 2,050; TV from \$ 0 to \$ 2,050;
2003 AV from \$ 0 to \$ 2,350; TV from \$ 0 to \$ 2,350.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2248; LORNA BAKER-HOUSEWORTH; CITY OF EVART; OSCEOLA COUNTY; EVART Sch. Dist.; 67-51-900-356-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 150; TV from \$ 0 to \$ 150;
2003 AV from \$ 0 to \$ 200; TV from \$ 0 to \$ 200.

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2249; IKON FINANCIAL SERVICE; CITY OF EVART; OSCEOLA COUNTY; EVART Sch. Dist.; 67-51-900-357-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 600; TV from \$ 0 to \$ 600.

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:
154-04-2250; RYDER TRANSPORTATION SERVICES; CITY OF EVART; OSCEOLA COUNTY; EVART Sch. Dist.; 67-51-900-358-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 51,500; TV from \$ 0 to \$ 51,500;
2003 AV from \$ 0 to \$ 45,400; TV from \$ 0 to \$ 45,400.

Evart Township, Osceola County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2245; ADT SECURITY SERVICES INC; EVART TWP.; OSCEOLA COUNTY; EVART Sch. Dist.; 67-03-900-069-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 1,550; TV from \$ 0 to \$ 1,550;
2003 AV from \$ 0 to \$ 1,550; TV from \$ 0 to \$ 1,550.

Hartwick Township, Osceola County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-2246; BRUCE VANSKOYOC; HARTWICK TWP.; OSCEOLA COUNTY; EVART Sch. Dist.; 67-04-900-016-00; PERSONAL; Property;
2003 AV from \$ 0 to \$ 16,500; TV from \$ 0 to \$ 16,500.

Marion Township, Osceola County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-1363; AMERICAN TOWER CORP; MARION TWP.; OSCEOLA COUNTY; MARION Sch. Dist.; 67-09-899-003-00; PERSONAL; Property;
2003 AV from \$ 22,200 to \$ 44,280; TV from \$ 22,200 to \$ 44,280;
2004 AV from \$ 22,200 to \$ 45,300; TV from \$ 22,200 to \$ 45,300.

Item 2 (continued):

Bagley Township, Otsego County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1338; DE LANG LANDEN OPERATIONAL SERVICES LLC; BAGLEY TWP.; OTSEGO COUNTY; GAYLORD Sch. Dist.; 012-900-004-357-00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 5,050; TV from \$ 0 to \$ 5,050.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1415; WOODLAND DENTISTRY; BAGLEY TWP.; OTSEGO COUNTY; GAYLORD Sch. Dist.; 012-900-023-663-51; PERSONAL; Property;
2004 AV from \$ 34,700 to \$ 35,050; TV from \$ 34,700 to \$ 35,050.

Colon Township, St. Joseph County

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter. The parties will meet to determine the appropriate assessed and taxable values.

154-04-4112; JERRY R & LINDA E ALBRIGHT; COLON TWP.; SAINT JOSEPH COUNTY; COLON Sch. Dist.; 75-002-012-007-20; REAL; Property;
2002 AV from \$ 75,600 to \$ 75,600; TV from \$ 8,476 to \$ 74,076;
2003 AV from \$ 74,900 to \$ 74,900; TV from \$ 8,603 to \$ 74,900;
2004 AV from \$ 73,800 to \$ 73,800; TV from \$ 8,800 to \$ 73,800.

Flowerfield Township, St. Joseph County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-4113; OMNIPOINT HOLDINGS INC; FLOWERFIELD TWP.; SAINT JOSEPH COUNTY; THREE RIVERS Sch. Dist.; 75-007-000-011-00; PERSONAL; Property;
2002 AV from \$ 0 to \$ 51,298; TV from \$ 0 to \$ 51,298;
2003 AV from \$ 0 to \$ 37,618; TV from \$ 0 to \$ 37,618;
2004 AV from \$ 0 to \$ 31,679; TV from \$ 0 to \$ 31,679.

Lockport Township, St. Joseph County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1158; BRUCE VAN EMON; LOCKPORT TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-055-000-240-00; PERSONAL; Property;

2002 AV from \$ 0 to \$ 29,200; TV from \$ 0 to \$ 29,200;

2003 AV from \$ 0 to \$ 27,000; TV from \$ 0 to \$ 27,000;

2004 AV from \$ 0 to \$ 24,900; TV from \$ 0 to \$ 24,900.

Nottawa Township, St. Joseph County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2260; SCORI-MOLD & ENGINEERING INC; NOTTAWA TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-042-950-010-00; PERSONAL-IFT; Property;

2003 AV from \$ 30,700 to \$ 0 ; TV from \$ 30,700 to \$ 0 ;

2004 AV from \$ 30,000 to \$ 0 ; TV from \$ 30,000 to \$ 0 .

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2261; SCORI-MOLD & ENGINEERING INC; NOTTAWA TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-042-000-572-00; PERSONAL; Property;

2003 AV from \$ 0 to \$ 30,700; TV from \$ 0 to \$ 30,700;

2004 AV from \$ 0 to \$ 30,000; TV from \$ 0 to \$ 30,000.

White Pigeon Township, St. Joseph County

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-4114; WHITE PIGEON PAPER CO; WHITE PIGEON TWP.; SAINT JOSEPH COUNTY; WHITE PIGEON Sch. Dist.; 75-016-000-230-30; PERSONAL; Property;

2002 AV from \$3,321,100 to \$3,767,937; TV from \$3,321,100 to \$3,767,937;

2003 AV from \$3,249,200 to \$3,711,612; TV from \$3,249,200 to \$3,711,612;

2004 AV from \$3,814,200 to \$3,693,575; TV from \$3,814,200 to \$3,693,575.

Item 3. **Scheduled for 11:00 A.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matters to allow the State Tax Commission the opportunity to request further information from the DEQ regarding the company's correction of the odor problem and advice from legal counsel as to the legal aspects of the revocation:

IFT 1998-572 – IKO Monroe, Inc.

IFT 1999-266 – IKO Monroe, Inc.

City of Monroe, Monroe County

The Commission admitted City Exhibit 1.

Item 4. **Scheduled for 11:30 A.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved to postpone the below-referenced matters to allow the Commission an opportunity to request a legal opinion regarding the authority of U.S. Fence to appeal the revocation of an IFT certificate held by Plastics Research Corporation and to allow U.S. Fence to seek approval for a transfer of the certificate from the city:

IFT 1993-051 – Plastics Research Corp.

IFT 1998-645 – Plastics Research Corp.

City of Flint, Genesee County

Item 5. **Scheduled for 1:30 P.M. – TELEPHONIC CONFERENCE**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-055, Abraham Langworthy

Rose Lake Township, Osceola County. Parcel No. 67-14-009-028-00.

Item 6. **Scheduled for 1:45 P.M. – TELEPHONIC CONFERENCE**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-120, Virgil Freel

Case Township, Presque Isle County. Parcel No. 051-022-000-010-04.

Item 7. **Scheduled for 2:00 P.M. – TELEPHONIC CONFERENCE**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-024, Glenn & Laura List

Greenwood Township, Clare County. Parcel No. 006-020-400-02.

Item 8. **Scheduled for 2:15 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-005, David J. Rowe

James Township, Saginaw County. Parcel No. 16-11-3-01-1007-001.

Item 9. **Scheduled for 2:30 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-009, Allan L. Krause

Brown Township, Manistee County. Parcel No. 51-03-007-017-00.

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-010, Allan L. Krause

Brown Township, Manistee County. Parcel No. 51-03-018-003-00.

It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-011, Allan L. Krause

Brown Township, Manistee County. Parcel No. 51-03-007-019-00.

Item 10. **Scheduled for 3:00 P.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:

Classification Appeal No. 04-132, Joseph Peterson, Jr.

Richland Township, Missaukee County. Parcel No. 57-013-031-008-00.

It was moved by Roberts, supported by Naftaly, and approved that the classification of the below-referenced property be changed from Residential Real to Agricultural Real for the year 2004:

Classification Appeal No. 04-133, Joseph Peterson, Jr.

Richland Township, Missaukee County. Parcel No. 57-013-031-007-00.

Mr. Lupi dissented.

- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-03-2681; JAMES SOLDAN & CONNIE HEDMARK; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-068-015-00; REAL; Property; 2003 AV from \$ 109,300 to \$ 118,525; TV from \$ 92,355 to \$ 101,580.

154-03-2682; JAMES J & ROSEMARY F GEGARE; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-131-001-11; REAL; Property; 2003 AV from \$ 41,500 to \$ 199,308; TV from \$ 34,252 to \$ 192,060.

154-03-2683; MICHAEL K & ELIZABETH BENTLEY; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-305-004-00; REAL; Property; 2003 AV from \$ 36,400 to \$ 41,518; TV from \$ 36,213 to \$ 41,331.

154-03-2684; DARRYL J & MARGARET M ROBBINS; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-058-008-05; REAL; Property; 2003 AV from \$ 43,700 to \$ 88,129; TV from \$ 32,934 to \$ 77,363.

154-03-2685; JANICE G OEMING TRUST; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-065-007-00; REAL; Property; 2003 AV from \$ 68,200 to \$ 80,200; TV from \$ 38,791 to \$ 50,791.

154-03-2686; SCOTT C & DEBRA LAURIE HICKMAN; ONOTA TWP.; ALGER COUNTY; AUTRAIN-ONOTA Sch. Dist.; 02-007-055-025-00; REAL; Property; 2003 AV from \$ 42,900 to \$ 142,410; TV from \$ 35,404 to \$ 134,914.

154-04-0223; JERE T & CHARLOTTE M GERLITZKI; CALVIN TWP.; CASS COUNTY; CASSOPOLIS Sch. Dist.; 14-010-026-466-10; REAL; Property; 2002 AV from \$ 0 to \$ 5,300; TV from \$ 0 to \$ 28,667; 2003 AV from \$ 0 to \$ 56,600; TV from \$ 0 to \$ 29,097.

154-04-0740; JAMES C WOLF; MUNDY TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 15-80-206-8-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 500.

154-04-2038; MALLOY LITHOGRAPHING INC; SCIO TWP.; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; H-99-41-004-800; PERSONAL; Property; 2002 AV from \$5,821,200 to \$5,828,650; TV from \$5,821,200 to \$5,828,650; 2003 AV from \$6,844,100 to \$6,894,650; TV from \$6,844,100 to \$6,894,650; 2004 AV from \$6,459,600 to \$6,447,150; TV from \$6,459,600 to \$6,447,150.

154-04-2582; LASALLE SYSTEMS LEASING C/O CBIZ; FRENCHTOWN TWP.; MONROE COUNTY; MONROE Sch. Dist.; 5807-000-849-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,300; TV from \$ 0 to \$ 1,300.

Item 11 (continued):

154-04-2787; KIMMEL SCRAP IRON & METAL COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990663.00; PERSONAL; Property;

2002 AV from \$ 110,040 to \$ 205,750; TV from \$ 110,040 to \$ 205,750;

2003 AV from \$ 121,040 to \$ 308,450; TV from \$ 121,040 to \$ 308,450;

2004 AV from \$ 133,140 to \$ 300,600; TV from \$ 133,140 to \$ 300,600.

154-04-2824; COMMERCIAL GROUP INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16990677.00; PERSONAL; Property;

2002 AV from \$ 131,420 to \$ 143,600; TV from \$ 131,420 to \$ 143,600;

2003 AV from \$ 134,670 to \$ 146,600; TV from \$ 134,670 to \$ 146,600;

2004 AV from \$ 172,450 to \$ 187,550; TV from \$ 172,450 to \$ 187,550.

154-04-3277; NUCO2 INC; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-58874-1; PERSONAL; Property;

2004 AV from \$ 3,900 to \$ 5,100; TV from \$ 3,900 to \$ 5,100.

154-04-3382; VICTOR GEORGE OLDSMOBILE INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-871-376; PERSONAL; Property;

2002 AV from \$ 188,800 to \$ 185,100; TV from \$ 188,800 to \$ 185,100;

2003 AV from \$ 153,100 to \$ 149,900; TV from \$ 153,100 to \$ 149,900.

154-04-3534; BEHR SYSTEMS INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-995-590; PERSONAL; Property;

2002 AV from \$1,434,910 to \$1,497,000; TV from \$1,434,910 to \$1,497,000;

2003 AV from \$1,292,020 to \$1,349,700; TV from \$1,292,020 to \$1,349,700;

2004 AV from \$1,181,380 to \$1,237,800; TV from \$1,181,380 to \$1,237,800.

154-04-3870; UP REHABILITATION; CITY OF MARQUETTE; MARQUETTE COUNTY; MARQUETTE CITY Sch. Dist.; 9660896; PERSONAL; Property;

2002 AV from \$ 45,700 to \$ 49,550; TV from \$ 45,700 to \$ 49,550.

154-04-3896; THE FURNITURE STORE; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-649; PERSONAL; Property; 2004 AV from \$ 4,441 to \$ 2,900; TV from \$ 4,441 to \$ 2,900.

154-04-4001; TRIPLE CROWN; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0882-500; PERSONAL; Property;

2002 AV from \$ 453,200 to \$ 494,850; TV from \$ 453,200 to \$ 494,850;

2004 AV from \$ 379,600 to \$ 498,250; TV from \$ 379,600 to \$ 498,250.

Item 11 (continued):

154-04-4003; WELLS FARGO EQUIPMENT FINANCE INC; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0665-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 228,500; TV from \$ 0 to \$ 228,500.

154-04-4005; LOOK INSURANCE; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1021-000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,500; TV from \$ 0 to \$ 3,500.

154-04-4006; REMINGTON FLOOR CO; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; ; PERSONAL; Property;
2004 AV from \$ 0 to \$ 5,300; TV from \$ 0 to \$ 5,300.

154-04-4008; CHERRY OPTICAL; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1093-002; PERSONAL; Property; 2004 AV from \$ 0 to \$ 159,600; TV from \$ 0 to \$ 159,600.

154-04-4009; ADVER-T'S; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0028-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 3,230; TV from \$ 0 to \$ 3,230.

154-04-4010; JOSEPH'S HAIR SALON; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0419-000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 7,000; TV from \$ 0 to \$ 7,000.

154-04-4012; BURGER KING #3996; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0126-000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,240; TV from \$ 0 to \$ 3,240.

154-04-4013; BUD'S TOWING; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0125-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 6,400; TV from \$ 0 to \$ 6,400.

154-04-4014; HOME SERVICE CORP; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0377-400; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,500; TV from \$ 0 to \$ 3,500.

154-04-4156; SERVICE EMPLOYEES CENTER; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 04990645.00; PERSONAL; Property;
2002 AV from \$ 7,760 to \$ 11,350; TV from \$ 7,760 to \$ 11,350;
2003 AV from \$ 6,720 to \$ 10,500; TV from \$ 6,720 to \$ 10,500;
2004 AV from \$ 6,240 to \$ 11,750; TV from \$ 6,240 to \$ 11,750.

Item 11 (continued):

154-04-4408; GREENFIELD GOLF CENTER; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0343-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 12,500; TV from \$ 0 to \$ 12,500.

154-04-4417; ACE MOTEL; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0018-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 4,400; TV from \$ 0 to \$ 4,400.

154-04-4439; MR ED'S SEWER CLEANING; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1139-003; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,000; TV from \$ 0 to \$ 1,000.

154-04-4440; ANGIE'S HAIR DESIGN; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1137-003; PERSONAL; Property; 2004 AV from \$ 0 to \$ 200; TV from \$ 0 to \$ 200.

154-04-4441; HONEY BEE MARKET; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1136-003; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,300; TV from \$ 0 to \$ 1,300.

154-04-4442; MELVINDALE PHARMACY; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-1133-003; PERSONAL; Property;
2004 AV from \$ 0 to \$ 5,000; TV from \$ 0 to \$ 5,000.

154-04-4444; VALVE RECONDITIONING; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0924-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 112,500; TV from \$ 0 to \$ 112,500.

154-04-4445; SUNOCO GAS STATION; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0874-000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 11,500; TV from \$ 0 to \$ 11,500.

154-04-4446; PACE ESTABLISHMENT; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0762-100; PERSONAL; Property; 2004 AV from \$ 0 to \$ 2,900; TV from \$ 0 to \$ 2,900.

154-04-4447; RICHARD AUTO SERVICE; CITY OF MELVINDALE; WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0762-050; PERSONAL; Property;
2004 AV from \$ 0 to \$ 2,100; TV from \$ 0 to \$ 2,100.

Item 11 (continued):

154-04-4448; B & W CARTAGE COMPANY INC; CITY OF MELVINDALE;
WAYNE COUNTY; MELVINDALE Sch. Dist.; 47-999-00-0079-540;
PERSONAL; Property;
2004 AV from \$ 0 to \$ 6,500; TV from \$ 0 to \$ 6,500.

154-04-4644; DANZAS AEI CUSTOMS BROKERAGE; CITY OF PORT
HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0021-850;
PERSONAL; Property;
2002 AV from \$ 196,550 to \$ 221,350; TV from \$ 196,550 to \$ 221,350;
2003 AV from \$ 41,000 to \$ 186,350; TV from \$ 41,000 to \$ 186,350;
2004 AV from \$ 41,000 to \$ 163,050; TV from \$ 41,000 to \$ 163,050.

154-04-4645; BLOOM ROOFING SYSTEMS INC; NORTHFIELD TWP.;
WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-024-400;
PERSONAL; Property;
2002 AV from \$ 64,300 to \$ 159,700; TV from \$ 64,300 to \$ 159,700;
2003 AV from \$ 77,200 to \$ 164,500; TV from \$ 77,200 to \$ 164,500;
2004 AV from \$ 92,600 to \$ 151,800; TV from \$ 92,600 to \$ 151,800.

154-05-0008; GERALD J CLARY; CITY OF HAMTRAMCK; WAYNE
COUNTY; HAMTRAMCK Sch. Dist.; 41-432512-024B-0270; REAL; Property;
2003 AV from \$ 0 to \$ 84,700; TV from \$ 0 to \$ 84,700;
2004 AV from \$ 0 to \$ 87,900; TV from \$ 0 to \$ 86,648.

154-05-0035; DOMINION MIDWEST ENERGY; CALEDONIA TWP.; ALCONA
COUNTY; ALCONA Sch. Dist.; 023-900-004-015-04; PERSONAL; Property;
2004 AV from \$ 389,000 to \$ 0 ; TV from \$ 389,000 to \$ 0 .

154-05-0037; ADB & ASSOCIATES LLC; CITY OF HOLLAND; ALLEGAN
COUNTY; HAMILTON Sch. Dist.; 03-02-08-300-905; REAL; Property;
2004 AV from \$ 0 to \$ 149,600; TV from \$ 0 to \$ 149,600.

154-05-0038; GRAPHITE ELECTRODES LTD; CITY OF BAY CITY; BAY
COUNTY; BAY CITY Sch. Dist.; 09-99-01-000-461; PERSONAL; Property;
2003 AV from \$ 172,300 to \$ 208,400; TV from \$ 172,300 to \$ 208,400;
2004 AV from \$ 163,700 to \$ 198,400; TV from \$ 163,700 to \$ 198,400.

154-05-0039; MALOTT COIN MACHINE CO; CITY OF BAY CITY; BAY
COUNTY; BAY CITY Sch. Dist.; 09-99-02-000-955; PERSONAL; Property;
2003 AV from \$ 3,000 to \$ 5,150; TV from \$ 3,000 to \$ 5,150;
2004 AV from \$ 3,000 to \$ 7,100; TV from \$ 3,000 to \$ 7,100.

154-05-0040; THE COCA-COLA COMPANY; CITY OF BAY CITY; BAY
COUNTY; BAY CITY Sch. Dist.; 09-99-01-000-161; PERSONAL; Property;
2003 AV from \$ 88,400 to \$ 95,700; TV from \$ 88,400 to \$ 95,700;
2004 AV from \$ 97,800 to \$ 107,300; TV from \$ 97,800 to \$ 107,300.

Item 11 (continued):

154-05-0041; MAVERICK EXPRESS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0113-05-770-0; PERSONAL; Property;

2003 AV from \$ 790 to \$ 0 ; TV from \$ 790 to \$ 0 ;

2004 AV from \$ 565 to \$ 0 ; TV from \$ 565 to \$ 0 .

154-05-0042; DELAGE LANDEN OPERATIONAL SERVICES; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0120-02-550-0; PERSONAL; Property;

2004 AV from \$ 23,108 to \$ 97,913; TV from \$ 23,108 to \$ 97,913.

154-05-0045; AT & T WIRELESS; ATLAS TWP.; GENESEE COUNTY; GOODRICH Sch. Dist.; 02-80-0176-04; PERSONAL; Property;

2004 AV from \$ 0 to \$ 20,500; TV from \$ 0 to \$ 20,500.

154-05-0046; AT & T WIRELESS; ATLAS TWP.; GENESEE COUNTY; GOODRICH Sch. Dist.; 02-80-0175-04; PERSONAL; Property;

2004 AV from \$ 0 to \$ 800; TV from \$ 0 to \$ 800.

154-05-0049; MARK MAKI; RICHFIELD TWP.; GENESEE COUNTY; DAVISON Sch. Dist.; 25-16-86-275-104; PERSONAL; Property;

2004 AV from \$ 85,600 to \$ 55,200; TV from \$ 85,600 to \$ 55,200.

154-05-0050; CAROLYN GOODLOCK; PITTSFORD TWP.; HILLSDALE COUNTY; PITTSFORD Sch. Dist.; 30-13-027-200-012-27-71; REAL; Property;

2004 AV from \$ 13,130 to \$ 55,875; TV from \$ 3,611 to \$ 32,539.

154-05-0055; RUBY MARCELL; SHERMAN TWP.; ISABELLA COUNTY; CHIPPEWA HILLS Sch. Dist.; 37-13-006-30-002-00; REAL; Property;

2004 AV from \$ 74,400 to \$ 74,900; TV from \$ 18,088 to \$ 18,588.

154-05-0056; DONALD & ELIZABETH KING; SHERMAN TWP.; ISABELLA COUNTY; CHIPPEWA HILLS Sch. Dist.; 37-13-014-30-009-00; REAL; Property;

2004 AV from \$ 25,600 to \$ 26,100; TV from \$ 17,864 to \$ 18,364.

154-05-0057; GREAT MIDWEST NEWS; BLACKMAN TWP.; JACKSON COUNTY; NORTHWEST Sch. Dist.; 900-08-40-600-133-00; PERSONAL; Property;

2004 AV from \$ 715,405 to \$ 688,400; TV from \$ 715,405 to \$ 688,400.

154-05-0058; SCOTT MACHINE INC; BLACKMAN TWP.; JACKSON COUNTY; NORTHWEST Sch. Dist.; 999-08-39-600-008-04; PERSONAL--IFT; Property;

2003 AV from \$ 85,927 to \$ 175,600; TV from \$ 85,927 to \$ 175,600;

2004 AV from \$ 69,331 to \$ 161,800; TV from \$ 69,331 to \$ 161,800.

Item 11 (continued):

154-05-0059; SCOTT MACHINE INC; BLACKMAN TWP.; JACKSON COUNTY; NORTHWEST Sch. Dist.; 999-08-39-600-008-03; PERSONAL--IFT; Property;

2003 AV from \$ 17,984 to \$ 78,950; TV from \$ 17,984 to \$ 78,950;

2004 AV from \$ 17,984 to \$ 72,700; TV from \$ 17,984 to \$ 72,700.

154-05-0060; SCOTT MACHINE INC; BLACKMAN TWP.; JACKSON COUNTY; NORTHWEST Sch. Dist.; 900-08-39-600-008-01; PERSONAL; Property;

2003 AV from \$ 149,310 to \$ 201,350; TV from \$ 149,310 to \$ 201,350;

2004 AV from \$ 178,904 to \$ 236,100; TV from \$ 178,904 to \$ 236,100.

154-05-0062; EXTREME DODGE/TRUCK; BLACKMAN TWP.; JACKSON COUNTY; EAST JACKSON Sch. Dist.; 900-08-42-600-046-00; PERSONAL; Property;

2003 AV from \$ 170,452 to \$ 161,150; TV from \$ 170,452 to \$ 161,150;

2004 AV from \$ 165,823 to \$ 224,700; TV from \$ 165,823 to \$ 224,700.

154-05-0064; LUPAUL INDUSTRIES INC; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-256460000; PERSONAL; Property;

2003 AV from \$ 389,500 to \$ 389,550; TV from \$ 389,500 to \$ 389,550;

2004 AV from \$ 371,900 to \$ 373,900; TV from \$ 371,900 to \$ 373,900.

154-05-0065; LUPAUL INDUSTRIES INC; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-261570000; PERSONAL; Property;

2003 AV from \$ 211,700 to \$ 205,150; TV from \$ 211,700 to \$ 205,150;

2004 AV from \$ 191,700 to \$ 186,900; TV from \$ 191,700 to \$ 186,900.

154-05-0066; SUPERIOR BUSINESS FORMS; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90012-106-A; PERSONAL; Property;

2003 AV from \$ 121,400 to \$ 76,950; TV from \$ 121,400 to \$ 76,950;

2004 AV from \$ 106,800 to \$ 71,200; TV from \$ 106,800 to \$ 71,200.

154-05-0067; GRAND RAPIDS PRINTING CO INC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-035-625; PERSONAL; Property;

2004 AV from \$ 107,300 to \$ 51,700; TV from \$ 107,300 to \$ 51,700.

154-05-0068; GRAND RAPIDS FOAM RUBBER CO; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-501; PERSONAL; Property;

2004 AV from \$ 714,700 to \$ 559,800; TV from \$ 714,700 to \$ 559,800.

Item 11 (continued):

154-05-0069; FRAZA FORKLIFTS; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-024-661; PERSONAL; Property; 2003 AV from \$ 11,700 to \$ 9,000; TV from \$ 11,700 to \$ 9,000.

154-05-0070; FRAZA FORKLIFTS; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-192; PERSONAL; Property; 2003 AV from \$ 9,000 to \$ 0 ; TV from \$ 9,000 to \$ 0 .

154-05-0071; LEASING ASSOC OF BARRINGTON INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-025-747; PERSONAL; Property; 2004 AV from \$ 0 to \$ 25,300; TV from \$ 0 to \$ 25,300.

154-05-0072; SWOBODA INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-57-65-980-136; PERSONAL--IFT; Property; 2003 AV from \$1,316,400 to \$1,254,900; TV from \$1,316,400 to \$1,254,900.

154-05-0073; SWOBODA INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-57-65-970-722; PERSONAL--IFT; Property; 2003 AV from \$1,500,600 to \$1,430,800; TV from \$1,500,600 to \$1,430,800.

154-05-0074; SWOBODA INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-992; PERSONAL; Property; 2003 AV from \$ 391,800 to \$ 911,200; TV from \$ 391,800 to \$ 911,200.

154-05-0076; PFIZER INC; CITY OF WALKER; KENT COUNTY; KENOWA HILLS Sch. Dist.; 41-50-86-022-185; PERSONAL; Property; 2004 AV from \$ 0 to \$ 550; TV from \$ 0 to \$ 550.

154-05-0079; NEXTEL WEST CORP; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-17-301-999; PERSONAL; Property; 2003 AV from \$ 0 to \$ 18,200; TV from \$ 0 to \$ 18,200; 2004 AV from \$ 0 to \$ 18,200; TV from \$ 0 to \$ 18,200.

154-05-0081; KEY OLDSMOBILE INC; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-859-200; PERSONAL; Property; 2003 AV from \$ 97,489 to \$ 107,450; TV from \$ 97,489 to \$ 107,450; 2004 AV from \$ 92,058 to \$ 98,150; TV from \$ 92,058 to \$ 98,150.

154-05-0082; HB STUBBS; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-726-000; PERSONAL; Property; 2004 AV from \$ 216,520 to \$ 252,505; TV from \$ 216,520 to \$ 252,505.

Item 11 (continued):

154-05-0083; AT & T CORP; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-926556; PERSONAL; Property; 2004 AV from \$ 721,761 to \$ 727,577; TV from \$ 721,761 to \$ 727,577.

154-05-0085; METC LLC; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-09-078; PERSONAL; Property; 2003 AV from \$5,225,100 to \$4,744,050; TV from \$5,225,100 to \$4,744,050; 2004 AV from \$4,932,400 to \$4,574,335; TV from \$4,932,400 to \$4,574,335.

154-05-0086; METC LLC; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-13-09-079; PERSONAL; Property; 2004 AV from \$ 49,800 to \$ 6,300; TV from \$ 49,800 to \$ 6,300.

154-05-0089; MIAMI INDUSTRIAL TRUCKS INC; WHITEFORD TWP.; MONROE COUNTY; WHITEFORD AGR. Sch. Dist.; 5815-300-218-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 15,310; TV from \$ 0 to \$ 15,310.

154-05-0090; DANA TECHNOLOGY INC; WHITEFORD TWP.; MONROE COUNTY; WHITEFORD AGR. Sch. Dist.; 5815-300-001-10; PERSONAL; Property; 2004 AV from \$ 0 to \$ 48,008; TV from \$ 0 to \$ 48,008.

154-05-0092; DENNIS WIAND PHOTOGRAPHY INC; CITY OF TROY; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 88-99-00-045-707; PERSONAL; Property; 2003 AV from \$ 150 to \$ 24,750; TV from \$ 150 to \$ 24,750; 2004 AV from \$ 150 to \$ 22,360; TV from \$ 150 to \$ 22,360.

154-05-0093; AMERICAN HOME MORTGAGE; CITY OF TROY; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 99-00-222-680; PERSONAL; Property; 2004 AV from \$ 13,920 to \$ 38,380; TV from \$ 13,920 to \$ 38,380.

154-05-0094; QUEST DIAGNOSTICS INC; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1060-300; PERSONAL; Property; 2003 AV from \$ 43,900 to \$ 48,400; TV from \$ 43,900 to \$ 48,400.

154-05-0095; QUEST DIAGNOSTICS INC; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 23-99-9-99-1060-305; PERSONAL; Property; 2003 AV from \$ 9,200 to \$ 15,150; TV from \$ 9,200 to \$ 15,150.

154-05-0096; QUEST DIAGNOSTICS INC; CITY OF FRANKENMUTH; SAGINAW COUNTY; FRANKENMUTH Sch. Dist.; 03-99-9-99-0186-750; PERSONAL; Property; 2003 AV from \$ 2,300 to \$ 17,200; TV from \$ 2,300 to \$ 17,200.

Item 11 (continued):

154-05-0097; S-3 ENGINEERING; SCIO TWP.; WASHTENAW COUNTY; DEXTER Sch. Dist.; H-99-45-078-180; PERSONAL; Property;
2003 AV from \$ 215,500 to \$ 223,300; TV from \$ 215,500 to \$ 223,300;
2004 AV from \$ 192,100 to \$ 213,300; TV from \$ 192,100 to \$ 213,300.

154-05-0098; VANESSA GREEN; YPSILANTI TWP.; WASHTENAW COUNTY; WILLOW RUN Sch. Dist.; K-11-02-374-039; REAL; Property;
2004 AV from \$ 6,300 to \$ 53,300; TV from \$ 6,300 to \$ 53,300.

154-05-0099; DIANNA F SMITH; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-12-03-313-006; REAL; Property;
2004 AV from \$ 0 to \$ 82,400; TV from \$ 0 to \$ 45,379.

154-05-0100; HEARTHSTONE ASSISTED LIVING; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0296-999; PERSONAL; Property;
2004 AV from \$ 82,200 to \$ 89,450; TV from \$ 82,200 to \$ 89,450.

154-05-0101; EFG LOAN FUNDING LLC; PLYMOUTH TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; P-78-999-00-0349-927; PERSONAL; Property;
2003 AV from \$14,329,240 to \$1,432,930; TV from \$14,329,240 to \$1,432,930;
2004 AV from \$12,236,210 to \$1,223,620; TV from \$12,236,210 to \$1,223,620.

154-05-0102; ASSOCIATED COMMUNITY SERVICES; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-108200; PERSONAL; Property;
2003 AV from \$ 2,000 to \$ 74,750; TV from \$ 2,000 to \$ 74,750;
2004 AV from \$ 2,100 to \$ 63,350; TV from \$ 2,100 to \$ 63,350.

154-05-0103; LEN KRZYANIAK; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-133500; PERSONAL; Property;
2003 AV from \$ 1,500 to \$ 8,400; TV from \$ 1,500 to \$ 8,400;
2004 AV from \$ 1,150 to \$ 13,900; TV from \$ 1,150 to \$ 13,900.

154-05-0104; RYDER TRUCK RENTAL; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-610150; PERSONAL; Property;
2004 AV from \$ 0 to \$ 14,300; TV from \$ 0 to \$ 14,300.

154-05-0105; CANON USA INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 09990200.15; PERSONAL; Property;
2003 AV from \$ 4,060 to \$ 6,500; TV from \$ 4,060 to \$ 6,500.

Item 11 (continued):

154-05-0106; CANON USA INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990204.00; PERSONAL; Property; 2003 AV from \$ 170,760 to \$ 240,250; TV from \$ 170,760 to \$ 240,250; 2004 AV from \$ 114,720 to \$ 219,350; TV from \$ 114,720 to \$ 219,350.

154-05-0107; EXPRESS STOP FINANCING; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990362.10; PERSONAL; Property; 2003 AV from \$ 685,650 to \$ 717,800; TV from \$ 685,650 to \$ 717,800.

154-05-0108; BAGEL PARTNERS; CITY OF LIVONIA; WAYNE COUNTY; CLARENCEVILLE Sch. Dist.; 46-999-00-8802-000; PERSONAL; Property; 2004 AV from \$ 690 to \$ 2,300; TV from \$ 690 to \$ 2,300.

154-05-0109; CLM PALLET RECYCLING INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2568-000; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 47,410; TV from \$ 5,000 to \$ 47,410; 2004 AV from \$ 15,000 to \$ 47,250; TV from \$ 15,000 to \$ 47,250.

154-05-0110; US BANCORP EQUIPMENT FINANCE INC; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3277-000; PERSONAL; Property; 2003 AV from \$ 31,000 to \$ 3,100; TV from \$ 31,000 to \$ 3,100; 2004 AV from \$ 13,400 to \$ 4,500; TV from \$ 13,400 to \$ 4,500.

154-05-0115; INTERNATIONAL GAME TECHNOLOGY; BEAR CREEK TWP.; EMMET COUNTY; PETOSKEY Sch. Dist.; 24-01-90-01-103-606; PERSONAL; Property; 2004 AV from \$ 0 to \$ 86,750; TV from \$ 0 to \$ 86,750.

- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the proposed memo to assessors and equalization directors regarding the exemption of county drains subject to adding an example for clarification.
- Item 13. STC Bulletin 5 of 2005 - Millage Requests and Millage Rollbacks. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the revised base costs for Volumes I and II of the Assessor's Manual.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the proposed memo to equalization directors and county boards of commissioners regarding equalization of the personal property classification in counties where an equalization factor greater than 1.0000 is applied by the county to local units which use the "New" personal property multipliers contained in STC Multiplier tables H and I.

- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved that the Executive Secretary send letters to the assessing units identified in the Report of Uncertified Units from the State Assessor's Board in order to determine whether their assessment rolls were certified by an assessor certified at the proper level.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the proposed memo to assessors and equalization directors regarding the updated base costs contained in Volumes I and II of the Assessor's Manual subject to changes necessitated by a determination of whether the \$55,000 contract cost with Marshall and Swift can be recouped and the addition of notes by Timothy Schnelle regarding the use of the manual.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to accept and approve the memo from Eric Newberg regarding the reporting of costs by Consumers Energy to assessors on personal property statements for the year 2002.
- Item 19. It was moved by Roberts, supported by Naftaly, and approved to appeal the decision rendered by the Wayne County Circuit Court to the Michigan Court of Appeals regarding Ford Motor Company's Air Pollution Tax Exemptions involving 3 applications as recommended by Mr. Whalen. Mr. Lupi recused himself.
- Item 20. It was moved by Roberts, supported by Naftaly, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 2-8-05 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Anderson	John	Menominee	Gourley Township Lake Township Spalding Township Stephenson Township
Dafoe	Katherine	Oakland	City of Rochester Hills
Farris, III	John Walter	Wayne County Equalization Department	
Kastelic	Melba	Oakland	City of Madison Heights
Koop	Debra J.	Macomb	Shelby Township
Piontek	Ervin	Wayne County Equalization Department	
Ramaswamy	Karthik	Wayne County Equalization Department	
Roell	Patti	Dickinson	Breitung Township
Vaughan	Patrick J.	Wayne	City of Dearborn

Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter due to lack of jurisdiction:
MCL 211.154 Petition 154-03-1168 Mr. Thomas Paganes DBA Tubby's #7
Parcel No. 50-011-969-633-00 This petition was administratively dismissed for lack of jurisdiction. It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter due to lack of jurisdiction:
MCL 211.154 Petition 154-04-1356 Ahmed Farha d/b/a Subway
Parcel No. K-99-929-825-03 It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter due to lack of jurisdiction:
MCL 211.154 Petition 154-04-3094 WCSX 94.7 Martin Broadcasting-Greater Media 1
Parcel No. 76-99-55-428-760 It appears that there is no omitted or incorrectly reported property and the assessment appears to have been estimated. The taxpayer is asking for a determination if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0800 Frames Doors & Hardware
Parcel No. 999-00-2712-000 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002, 2003, and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the below-referenced matter:
MCL 211.154 Petition 154-03-0614 Gregory Reinhardt & Phillip Armstrong
Parcel No. 49-009-434-002-30 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2003.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the below-referenced matter:
MCL 211.154 Petition 154-03-0615 Gregory Reinhardt & Phillip Armstrong
Parcel No. 49-009-434-002-10 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2003.

Item 21 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the below-referenced matter:

MCL 211.154 Petition 154-04-1063 Michael Sauber

Parcel No. 30-04-055-001-205-03-5-1 An official order was issued for the above-referenced taxpayer on November 29, 2004. Notice was received that the property had a transfer of ownership in the year 2004.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1638 Palace Liquor Food Mart d/b/a Toma Foods, Inc.

Parcel No. 84-0001-414500 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1876 Roger R. Swanson

Parcel No. 000-12-26-201-005-01 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2273 Fletcher Galica PC

Parcel No. 06-999-0920-000 An official order was issued for the above-referenced property owner on January 26, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable values for the years 2002, 2003, and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2029 Custom Machining Service, Inc.

Parcel No. P-261640000 An official order was issued for the above-referenced property owner on January 28, 2005. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved that the determination made at the State Tax Commission meeting held on February 23, 2005, be revised to accept the new figures and reissue the order in the below-referenced matter:

Item 21 (continued):

MCL 211.154 Petition 154-04-2787 Kimmel Scrap Iron & Metal Co.

Parcel No. 16990663.00 A determination was made at the State Tax Commission meeting held on February 23, 2005 to approve the request for a change of assessment for the years 2002, 2003, and 2004. A petition was received before an order was issued with revised values. Staff is requesting that a determination be made to accept the new figures and that the issue date of the order be March 22, 2005.

It was moved by Roberts, supported by Lupi, and unanimously approved that the determination made at the State Tax Commission meeting held on February 23, 2005, be revised to accept the new figures and reissue the order in the below-referenced matter:

MCL 211.154 Petition 154-04-2824 Commercial Group, Inc.

Parcel No. 16990677.00 A determination was made at the State Tax Commission meeting held on February 23, 2005 to approve the request for a change of assessment for the years 2002, 2003, and 2004. A petition was received before an order was issued with revised values for the years 2002 and 2003. The taxpayer has also concurred with the new figures. Staff is requesting that a determination be made to accept the new figures and that the issue date of the order be March 22, 2005.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2539 Family Dollar Store, Inc. #03882

Parcel No. 33-25-05-90-931-800 An official order was issued for the above-referenced taxpayer on March 1, 2005. Notice was received that this order be amended to include on the tax years 2003 and 2004, not the originally requested tax years 2002, 2003, and 2004. There was no discovery for the year 2002. It has been requested that the year 2002 be removed.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3912 Hutch Paving

Parcel No. 99-01-044-701 An official order was issued for the above-referenced property owner on March 1, 2005. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2004 had been submitted and received on March 8, 2005.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

MCL 211.154 Petition 154-04-2552 Neighborhood Cleaners

Parcel No. 900009-002-F This was scheduled for the March 7, 2005 State Tax Commission meeting. On February 28, 2005, this was administratively postponed and rescheduled for May 9, 2005, at 11:30 A.M. The determination to approve should be changed to postponement.

Item 21 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-3598 Volkswagen of America, Inc.
Parcel No. 02-99-00-092-078 An official order was issued for the above-referenced property owner on March 7, 2005. Notice was received that incorrect amounts for the Requested Assessed and Requested Taxable values for the year 2002 had been submitted.

Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
2004-640	ALLOR MANUFACTURING INC	GREEN OAK TWP.	LIVINGSTON	2	\$4,200,000
2005-010	EAGLE ALLOY INC	EGELSTON TWP.	MUSKEGON	2	\$2,920,500
2005-024	NOR-FAB MANUFACTURING	CITY OF GLADSTONE	DELTA	2	\$96,550
2005-027	TG FLUID SYSTEMS USA CORPORATION	CITY OF BRIGHTON	LIVINGSTON	2	\$5,281,110
2005-036	S & A PRODUCTS INC	CITY OF LITCHFIELD	HILLSDALE	2	\$95,000
2005-037	VISTEON CORPORATION	YPSILANTI TWP.	WASHTENAW	2	\$33,649,219
2005-039	R L ADAMS PLASTICS INC	CITY OF WYOMING	KENT	2	\$2,609,530
2005-040	DIEMOULD TOOLING SERVICES	CITY OF PORT HURON	ST. CLAIR	2	\$111,000
2005-041	SMW AUTOMOTIVE CORPORATION	CITY OF PORT HURON	ST. CLAIR	2	\$527,000
2005-044	PILKINGTON NORTH AMERICA INC	BERTRAND TWP.	BERRIEN	2	\$4,887,215
TOTAL					\$54,377,124

Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original certificate for the Industrial Facility Exemption Application in the below-referenced matter:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2005-026	CONAGRA FOODS INC.	ALLEN TWP.	HILLSDALE

Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to deny the Industrial Facility Exemption Applications in the below-referenced matters:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2002-352	CYNATIME	CITY OF MARINE CITY	ST. CLAIR
2002-541	PBG MICHIGAN	CITY OF HOWELL	LIVINGSTON
2002-547	FAGERDALA-PACLITE INC	CITY OF MARINE CITY	ST. CLAIR

- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate for the Air Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-1881	ALLIED FINISHING INC.	C-KENTWOOD	KENT	\$131,587

- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-3330	ALLIED FINISHING, INC.	C-KENTWOOD	KENT	\$466,542

- Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to defer the request for an extension of years for the certificate for P.A. 146 of 2000 Obsolete Property Rehabilitation Act and request legal counsel's advice in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
3-03-0013	BAY AREA RENAISSANCE, LLC	CITY OF BAY CITY	BAY	7(3)

- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-145	PATRICK GREENING & DANIEL QUACKENBUSH	CITY OF DETROIT	WAYNE	2	\$197,686
N2002-421	ROBERT PROVENZANO	CITY OF DETROIT	WAYNE	1	\$359,215
N2003-011	ROBERT TATE	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-017	MICHAEL & CYNTHIA JEFFERSON LANE	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-062	FELICIA S JONES	CITY OF DETROIT	WAYNE	2	\$196,439
N2003-063	ROBERT T VIRGIES	CITY OF DETROIT	WAYNE	2	\$209,172
N2003-302	SANDRA MORQUECHO	CITY OF DETROIT	WAYNE	1	\$15,956
N2003-303	JASON GORTON	CITY OF DETROIT	WAYNE	1	\$18,249
N2003-327	JASON GORTON	CITY OF DETROIT	WAYNE	1	\$18,668
N2003-337	MATTHEW J HILL	CITY OF DETROIT	WAYNE	1	\$14,680
N2003-341	MICHAEL J LAQUERE	CITY OF DETROIT	WAYNE	1	\$10,099
N2003-344	JASON GORTON	CITY OF DETROIT	WAYNE	1	\$8,029
N2003-346	JASON TINO	CITY OF DETROIT	WAYNE	1	\$34,817
N2003-347	ANTHONY CURIS	CITY OF DETROIT	WAYNE	1	\$30,446
N2003-355	VALERIE BASKERVILLE	CITY OF DETROIT	WAYNE	1	\$12,674
N2003-360	DAVID K PONTES	CITY OF DETROIT	WAYNE	1	\$9,129
N2003-361	JASON A ALEXANDER	CITY OF DETROIT	WAYNE	1	\$25,078
N2003-364	TYSON & DANIELLE SMITH	CITY OF DETROIT	WAYNE	1	\$6,504
N2003-365	JASON GORTON	CITY OF DETROIT	WAYNE	1	\$37,235
N2003-369	JENNIFER VANCIL	CITY OF DETROIT	WAYNE	1	\$19,834
N2003-373	DARRELL A RODGERS	CITY OF DETROIT	WAYNE	1	\$11,974
N2003-378	JASON MUCHA	CITY OF DETROIT	WAYNE	1	\$25,132
N2003-380	GRIFFEN HOCK	CITY OF DETROIT	WAYNE	1	\$30,117
N2003-390	JOSE L & MARIE RIOS	CITY OF DETROIT	WAYNE	1	\$24,982
N2003-394	MICHAEL J PETRUCCI II	CITY OF DETROIT	WAYNE	1	\$17,637
N2003-395	JOSE L & MARIE RIOS	CITY OF DETROIT	WAYNE	1	\$22,930
N2003-397	JASON A ALEXANDER	CITY OF DETROIT	WAYNE	1	\$16,985
N2003-409	PAUL ALLEN SMERECKI	CITY OF DETROIT	WAYNE	1	\$18,009
N2004-0235	DAVID T STEVENSON	CITY OF DETROIT	WAYNE	2	\$218,206
N2004-0713	WILLIAM H KING, JR	CITY OF DETROIT	WAYNE	2	\$228,548
N2004-0734	GWENDOLYN JOHNSON	CITY OF DETROIT	WAYNE	2	\$298,986
N2004-0741	REGINALD J & BRIDGETTE M MOTLEY	CITY OF DETROIT	WAYNE	2	\$285,708

- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved to deny the request for extensions regarding MCL 211.154 petitions from the below-referenced matters:

154-04-3514 Electronic Data Systems Corporation, Parcel No. 02-99-00-000-343
 154-04-3527 Electronic Data Systems Corporation, Parcel No. 02-99-00-006-793
 154-04-3528 Electronic Data Systems Corporation, Parcel No. 02-99-00-003-296
 154-04-3603 Electronic Data Systems Corporation, Parcel No. 02-99-00-099-416
 154-04-3515 Fanuc Robotics America, Inc., Parcel No. 02-99-00-098-089
 154-04-3335 TK Holdings c/o Diversified Prop Sol, Parcel No. 02-99-00-090-016
 154-04-3606 TK Holdings Inc., Parcel No. 02-99-00-090-016

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the State Tax Commission meeting at 2:54 P.M.

DATED TYPED: **March 25, 2005**

DATE APPROVED: **April 12, 2005**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**